



OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN

GROVER SELLERS  
ATTORNEY GENERAL

Hon. Joe H. Thompson  
County Attorney  
Randall County  
Canyon, Texas

Dear Mr. Thompson:

Opinion No. 0-6842

Re: Time at which taxpayer may claim  
homestead exemption.

We have your letter of September 20, 1945, requesting our opinion on the above captioned subject. Your letter reads in part as follows:

"A taxpayer fails to render his property at rendition time and fails to claim homestead exemption until he comes in at taxpaying time. Can he then after taxes are due and rolls are completed come in and sign a certificate and get the homestead taxes deducted from his taxes?"

Section 1-a of Article VIII of the Constitution, adopted August 26, 1933, provides in part:

"Three Thousand Dollars (\$3,000.00) of the assessed taxable value of all residence homesteads as now defined by law shall be exempt from all taxation for all State purposes; . . ."

The above quoted constitutional provision exempts from taxation \$3,000.00 of the assessed taxable value of the residence homestead for all State purposes. The only requirement in this provision is that the property be assessed in order that the taxable value be ascertained. Article 7152, V. R. C. S., makes it the duty of the owner to render his property for taxation, but in cases where the owner fails for any reason to do so, Article 7193, V. R. C. S., makes it the duty of the assessor to render and assess the property.

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The assessed taxable value being thus obtained, the taxpayer is entitled to an exemption of \$3,000.00 of the assessed taxable value of his residence homestead as now defined by law at any time he claims his exemption.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By *H. T. Bob Donahue*  
H. T. Bob Donahue  
Assistant

HTBD:M

APPROVED  
*Charles E. Kelly* 1946  
FIRST ASSISTANT  
ATTORNEY GENERAL

